IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY EIGHTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 17369 of 1997**

Between:

M/s Lasser Labs, 1st Floor, Super Bazar Complex, Main Road, Kakinada, rep. by its Managing Partner, Ch.V.Ramana Murthy

**..... PETITIONER**

AND

1. The Commercial Tax Officer, Kakinada
2. The Appellate Deputy Commissioner (CT) Kakinada
3. Additional Commissioner (CT) and Joint Commissioner (Legal) A.P. Hyderabad

**.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, more particularly one in the nature of a Writ of Mandamus, declaring the orders of the 1st respondent as illegal, arbitrary, unlawful as the receipts of the petitioner in processing of photos and photographs taken in his studio involves skilled and artistic work but not sale of the goods hence, it is nor exigible to tax, as ex facie illegal, unjustified, improper in the facts and circumstances of the case and consequently direct the 1st respondent not to take any coercive steps for recovery of the disputed tax of Rs.1,86,014/- of the impugned

order NO.G/371/96, dated 07-05-1996.

**Counsel for the Petitioner:MR.B.SATYANARAYANA (not present)**

**Counsel for the Respondent No.: SPL.S.C FOR COMMERCIAL TAX**

**The Court made the following O R D E R:**

(Per the Hon'ble Sri Justice Bilal Nazki).

Nobody appeared for the petitioner on 23-09-2004 when the case was called. Therefore, the case was ordered to be listed today for dismissal. Today also nobody appeared for the petitioner. Hence, the writ petition is dismissed for non-appearance and non-prosecution. No order as to costs.

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(BILAL NAZKI, J)

28th September, 2004

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(S.ANANDA REDDY, J)

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To

1. The Commercial Tax Officer, Kakinada

2. The Appellate Deputy Commissioner (CT) Kakinada

3. Additional Commissioner (CT) and Joint Commissioner (Legal) A.P. Hyderabad

4. Two CCs to the Government Pleader for Commercial Taxes, High Court of A.P., Hyderabad (O.U.T.)

5. Two C.D copies